

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF SIOUX CENTER, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16208401300000 Darryl Ten Pas, Finance Director 335 1st Avenue NW Sioux Center, IA 51250 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,846,253		2,846,253	2,840,567
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,846,253		2,846,253	2,840,567
Delinquent property taxes	0		0	
TIF revenues	2,270,163		2,270,163	2,183,800
Other city taxes	949,783	0	949,783	882,600
Licenses and permits	123,935	0	123,935	99,625
Use of money and property	301,476	671,960	973,436	664,950
Intergovernmental	1,228,342	0	1,228,342	1,171,195
Charges for fees and service	1,546,477	19,344,607	20,891,084	25,687,135
Special assessments	33,313	0	33,313	29,865
Miscellaneous	933,799	1,192,992	2,126,791	941,550
Other financing sources	6,025,568	300,886	6,326,454	6,073,151
Total revenues and other sources	16,259,109	21,510,445	37,769,554	40,574,438
Expenditures and Other Financing Uses				
Public safety	1,206,045	0	1,206,045	1,267,610
Public works	1,983,696	0	1,983,696	2,060,740
Health and social services	0	0	0	
Culture and recreation	3,650,554	0	3,650,554	3,826,820
Community and economic development	224,363	0	224,363	200,390
General government	1,305,023	0	1,305,023	1,339,740
Debt service	1,381,785	0	1,381,785	1,383,378
Capital projects	1,329,209	0	1,329,209	1,736,000
Total governmental activities expenditures	11,080,675	0	11,080,675	11,814,678
Business type activities	0	18,976,752	18,976,752	23,544,131
Total ALL expenditures	11,080,675	18,976,752	30,057,427	35,358,809
Other financing uses, including transfers out	4,967,902	775,552	5,743,454	5,605,151
Total ALL expenditures/And other financing uses	16,048,577	19,752,304	35,800,881	40,963,960
Excess revenues and other sources over (Under) Expenditures/And other financing uses	210,532	1,758,141	1,968,673	-389,522
Beginning fund balance July 1, 2015	2,755,433	39,098,560	41,853,993	41,794,093
Ending fund balance June 30, 2016	2,965,965	40,856,701	43,822,666	41,404,571

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 5,003,000	Other long-term debt	\$ 2,175,093
Revenue debt	\$ 2,235,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 23,672,628

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/30/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Paul Clousing	→	712	722-0761
Signature of Mayor or other City official (Name and Title)		Date signed	
		12/1/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	2,000,358	676,371		169,524			2,846,253			2,846,253	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	2,000,358	676,371		169,524	0		2,846,253		T01	2,846,253	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	2,000,358	676,371		169,524	0	0	2,846,253			2,846,253	6			
7	TIF revenues			2,270,163				2,270,163		T01	2,270,163	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	143,825						143,825		T19	143,825	13			
14	Other local option taxes		805,958					805,958		T09	805,958	14			
15	TOTAL OTHER CITY TAXES	143,825	805,958	0	0	0	0	949,783	0		949,783	15			
16	Section B - LICENSES AND PERMITS	123,935						123,935		T29	123,935	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	10,348		927	1,226			12,501	71,310	U20	83,811	18			
19	Rents and royalties	69,555						69,555	314,049	U40	383,604	19			
20	Other miscellaneous use of money and property	219,420						219,420	286,601	U20	506,021	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	299,323	0	927	1,226	0	0	301,476	671,960		973,436	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		864,109					864,109		C46	864,109	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	109,267	36,158		6,771	135,796		287,992		C89	287,992	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	New Homestead	26,435						26,435			26,435	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	135,702	900,267	0	6,771	135,796	0	1,178,536	0		1,178,536	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	35,300						35,300			35,300	63		
64	Library service	6,883						6,883		D89	6,883	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	7,623						7,623		D89	7,623	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	49,806	0	0	0	0	0	49,806	0		49,806	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	185,508	900,267	0	6,771	135,796	0	1,228,342	0		1,228,342	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,707,454	A91	1,707,454	73		
74	Sewer							0	1,113,215	A80	1,113,215	74		
75	Electric							0	9,919,907	A92	9,919,907	75		
76	Gas							0	5,874,683	A93	5,874,683	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	401,638						401,638		A81	401,638	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water	87,847						87,847		A80	87,847	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	42,167						42,167		A89	42,167	92		
93	Ambulance charges	223,683						223,683		A89	223,683	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	791,142						791,142		A61	791,142	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103	Municipal Mall, Auto Maintenance & Health Insurance Funds							0	729,348		729,348	103		
104	TOTAL CHARGES FOR SERVICE	1,546,477	0	0	0	0	0	1,546,477	19,344,607		20,891,084	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS	33,313						33,313		U01	33,313	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	867,430				42,119		909,549	189,586	U99	1,099,135	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise							0		U11	0	110		
111	Fines	24,250						24,250		U30	24,250	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114								0	1,003,406		1,003,406	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	891,680	0	0	0	42,119	0	933,799	1,192,992		2,126,791	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIOUX CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,224,419	2,382,596	2,271,090	177,521	177,915	0	10,233,541	21,209,559		31,443,100	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					583,000		583,000		NR	583,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	2,980,665				357,820		3,338,485	140,000		3,478,485	127
128	Internal TIF loans and transfers in	374,787			1,204,297	524,999		2,104,083	160,886		2,264,969	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,355,452	0	0	1,204,297	1,465,819	0	6,025,568	300,886		6,326,454	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,579,871	2,382,596	2,271,090	1,381,818	1,643,734	0	16,259,109	21,510,445		37,769,554	132
133												133
134	Beginning fund balance July 1, 2015	3,031,440	2,279,491	4,319	886	-2,560,703		2,755,433	39,098,560		41,853,993	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	11,611,311	4,662,087	2,275,409	1,382,704	-916,969	0	19,014,542	60,609,005		79,623,547	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	753,240						753,240		E62	753,240	2		
3	Purchase of land and equipment	66,941						66,941		G62	66,941	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	163,309						163,309		E24	163,309	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	221,736						221,736		E32	221,736	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	819						819		E32	819	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,206,045	0		0	0	0	1,206,045			1,206,045	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIOUX CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	156,555	546,446					703,001		E44	703,001	42
43	Purchase of land and equipment		252,745					252,745		G44	252,745	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	69,627						69,627		E44	69,627	48
49	Traffic control safety — Current operation	12,160						12,160		E44	12,160	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	196,246						196,246		E44	196,246	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	43,595						43,595		E81	43,595	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	204,311						204,311		E01	204,311	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	393,604						393,604		E81	393,604	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment	54,233						54,233		G89	54,233	66
67	Construction	54,174						54,174		F89	54,174	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,184,505	799,191		0	0	0	1,983,696			1,983,696	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIOUX CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	547,254						547,254		E52	547,254	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	51,023						51,023		E61	51,023	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	533,537						533,537		E61	533,537	127
128	Purchase of land and equipment	49,117						49,117		G61	49,117	128
129	Construction	122,491						122,491		F61	122,491	129
130	Recreation — Current operation	478,700						478,700		E61	478,700	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,868,432						1,868,432		E61	1,868,432	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	3,650,554	0		0	0	0	3,650,554			3,650,554	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	36,304						36,304		E89	36,304	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	134,017						134,017		E89	134,017	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	36,542						36,542		E29	36,542	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	17,500						17,500		E89	17,500	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	224,363	0	0	0	0	0	224,363			224,363	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SIOUX CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	943,718						943,718		E29	943,718	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	102,942						102,942		E23	102,942	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	6,910						6,910		E89	6,910	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment	143,477						143,477		G31	143,477	169
170	Construction	107,976						107,976		F31	107,976	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,305,023	0	0	0	0	0	1,305,023			1,305,023	176
177	Section G — DEBT SERVICE				1,381,785			1,381,785			1,381,785	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,381,785	0	0	1,381,785			1,381,785	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Commercial Development					539,541		539,541			539,541	184
185	Field Turf					335,566		335,566			335,566	185
186	Rail Development					119,746		119,746			119,746	186
187	Subtotal Regular Capital Projects	0	0			994,853	0	994,853			994,853	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Hwy 75 Enhancements					69,454		69,454			69,454	189
190	Redevelopment of former Hospital Site					264,902		264,902			264,902	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	334,356	0	334,356			334,356	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,329,209	0	1,329,209			1,329,209	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,570,490	799,191	0	1,381,785	1,329,209	0	11,080,675			11,080,675	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CENTER						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation							1,325,724	E91		1,325,724	198		
199	Purchase of land and equipment								G91		0	199		
200	Construction								F91		0	200		
201	Sewer and sewage disposal — Current operation							1,123,376	E80		1,123,376	201		
202	Purchase of land and equipment								G80		0	202		
203	Construction								F80		0	203		
204	Electric — Current operation							9,514,228	E92		9,514,228	204		
205	Purchase of land and equipment								G92		0	205		
206	Construction								F92		0	206		
207	Gas Utility — Current operation							5,912,326	E93		5,912,326	207		
208	Purchase of land and equipment								G93		0	208		
209	Construction								F93		0	209		
210	Parking — Current operation								E60		0	210		
211	Purchase of land and equipment								G60		0	211		
212	Construction								F60		0	212		
213	Airport — Current operation								E01		0	213		
214	Purchase of land and equipment								G01		0	214		
215	Construction								F01		0	215		
216	Landfill/Garbage — Current operation								E81		0	216		
217	Purchase of land and equipment								G81		0	217		
218	Construction								F81		0	218		
219	Hospital — Current operation								E36		0	219		
220	Purchase of land and equipment								G36		0	220		
221	Construction								F36		0	221		
222	Transit — Current operation								E94		0	222		
223	Purchase of land and equipment								G94		0	223		
224	Construction								F94		0	224		
225	Cable TV, telephone, Internet — Current operation								E03		0	225		
226	Purchase of land and equipment								G03		0	226		
227	Housing authority — Current operation								E50		0	227		
228	Purchase of land and equipment								G50		0	228		
229	Construction								F50		0	229		
230	Storm water — Current operation								E80		0	230		
231	Purchase of land and equipment								G80		0	231		
232	Construction								F80		0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SIOUX CENTER		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								873,966	E89	873,966	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Auto Revolving								172,878		172,878	246
247	Health Insurance								54,254		54,254	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								18,976,752		18,976,752	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	7,570,490	799,191	0	1,381,785	1,329,209	0	11,080,675	18,976,752		30,057,427	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,087,143	1,615,790					2,702,933	775,552		3,478,485	255
256	Internal TIF loans/repayments and transfers out			2,264,969				2,264,969			2,264,969	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,087,143	1,615,790	2,264,969	0	0	0	4,967,902	775,552		5,743,454	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,657,633	2,414,981	2,264,969	1,381,785	1,329,209	0	16,048,577	19,752,304		35,800,881	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		2,247,106	10,440	919			2,258,465			2,258,465	264
265	Committed	47,436				-2,246,178		-2,198,742			-2,198,742	265
266	Assigned	226,009						226,009			226,009	266
267	Unassigned	2,680,233						2,680,233			2,680,233	267
268	Total Governmental	2,953,678	2,247,106	10,440	919	-2,246,178	0	2,965,965			2,965,965	268
269	Proprietary								40,856,701		40,856,701	269
270	Total ending fund balance June 30, 2016	2,953,678	2,247,106	10,440	919	-2,246,178	0	2,965,965	40,856,701		43,822,666	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	11,611,311	4,662,087	2,275,409	1,382,704	-916,969	0	19,014,542	60,609,005		79,623,547	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SIOUX CENTER Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		3,705,573	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 2,996,743	29U \$ 266,000	39U \$ 338,400	49U \$ 237,943	49U \$	49U \$ 2,080,000	49U \$ 606,400	191 \$ 52,962	
2. Sewer utility	19U 1,164,228	29U	39U 191,705	49U 202,523	49U	49U 155,000	49U 615,000	189 16,895	
3. Electric utility	19U	29U	39U	49U	49U	49U		192	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Center Mall Capital Projects	19U 400,000	29U	39U 130,000	49U 270,000	49U	49U	49U	189 13,691	
10.	19U 6,456,122	29U 583,000	39U 1,792,895	49U 4,292,534	49U	49U	49U 953,693	189 14,787	
11.	19U	29U	39U	49U	49U	49U	49U	189	
12.	19U	29U	39U	49U	49U	49U	49U	189	
13.	19U	29U	39U	49U	49U	49U	49U	189	
14.	19U	29U	39U	49U	49U	49U	49U	189	
Total long-term debt	11,017,093	849,000	2,453,000	5,003,000	0	2,235,000	2,175,093	98,335	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		473,452,566		x .05 = \$ 23,672,628	
Actual valuation -- January 1, 2014									
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$	353,633	\$				14,167,872	14,521,505	
REMARKS									V98